

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF WEBSTER CITY, IOWA</b> <b>DUE: December 1, 2016</b>		16204000800000 <b>City Administrator</b> <b>400 Second St</b> <b>Webster City, Iowa 50595-0217</b>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	3,356,584		3,356,584	3,351,492																				
Less: Uncollected property taxes-levy year	0		0																					
<b>Net current property taxes</b>	3,356,584		3,356,584	3,351,492																				
Delinquent property taxes	0		0																					
TIF revenues	221,249		221,249	211,355																				
Other city taxes	529,973	0	529,973	779,824																				
Licenses and permits	142,068	0	142,068	99,978																				
Use of money and property	248,118	165,053	413,171	362,941																				
Intergovernmental	1,164,565	0	1,164,565	910,799																				
Charges for fees and service	481,290	15,201,377	15,682,667	14,138,925																				
Special assessments	0	0	0																					
Miscellaneous	607,054	16,319	623,373	1,521,708																				
Other financing sources	6,572,269	0	6,572,269	10,200,243																				
<b>Total revenues and other sources</b>	13,323,170	15,382,749	28,705,919	31,577,265																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	2,133,137	0	2,133,137	2,249,862																				
Public works	1,451,050	0	1,451,050	1,512,409																				
Health and social services	50,230	0	50,230	65,135																				
Culture and recreation	1,031,614	0	1,031,614	1,069,049																				
Community and economic development	424,141	0	424,141	391,748																				
General government	266,106	0	266,106	410,924																				
Debt service	617,406	0	617,406	738,545																				
Capital projects	2,969,000	0	2,969,000	3,399,896																				
<b>Total governmental activities expenditures</b>	8,942,684	0	8,942,684	9,837,568																				
Business type activities	0	14,589,830	14,589,830	16,675,743																				
<b>Total ALL expenditures</b>	8,942,684	14,589,830	23,532,514	26,513,311																				
Other financing uses, including transfers out	608,531	1,269,525	1,878,056	5,500,243																				
<b>Total ALL expenditures/And other financing uses</b>	9,551,215	15,859,355	25,410,570	32,013,554																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	3,771,955	-476,606	3,295,349	-436,289																				
Beginning fund balance July 1, 2015	8,665,453	14,938,133	23,603,586	20,559,904																				
Ending fund balance June 30, 2016	12,437,408	14,461,527	26,898,935	20,123,615																				
<b>Note</b> - These balances do not include \$ 576,147 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 27,108 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 5,425,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 1,914,331</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 17,479,353</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 16,098,970</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 5,425,000	Other long-term debt	\$ 1,914,331	Revenue debt	\$ 17,479,353	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 16,098,970
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 5,425,000	Other long-term debt	\$ 1,914,331																					
Revenue debt	\$ 17,479,353	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 16,098,970																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11-30-16	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk Dodie Wolfgram, Finance Director		Area Code 515	Number 832-9141																					
Signature of Mayor or other City official (Name and Title)		Date signed 11/28/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WEBSTER CITY						<div><input type="checkbox"/> GAAP</div> <div>Indicate by entering an <input checked="" type="checkbox"/> in the appropriate box on this sheet ONLY</div>		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
1	Section A - TAXES											1			
2	Taxes levied on property	1,755,857	1,104,823		495,904			3,356,584			3,356,584	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,755,857	1,104,823		495,904	0		3,356,584		T01	3,356,584	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,755,857	1,104,823		495,904	0	0	3,356,584			3,356,584	6			
7	TIF revenues			221,249				221,249		T01	221,249	7			
	Other city taxes														
8	Utility tax replacement excise taxes	12,439	0					12,439		T15	12,439	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	2,086						2,086		T19	2,086	12			
13	Hotel/motel tax	113,455						113,455		T19	113,455	13			
14	Other local option taxes					401,993		401,993		T09	401,993	14			
15	TOTAL OTHER CITY TAXES	127,980	0	0	0	401,993	0	529,973	0		529,973	15			
16	Section B - LICENSES AND PERMITS	142,068						142,068		T29	142,068	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	15,346	9,237	666	327	53		25,629	165,053	U20	190,682	18			
19	Rents and royalties	166,780	55,709					222,489		U40	222,489	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	182,126	64,946	666	327	53	0	248,118	165,053		413,171	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		15,092					15,092		B89	15,092	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	15,092	0	0	0	0	15,092	0		15,092	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,000,031					1,000,031		C46	1,000,031	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	325				0		325		C89	325	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim		45,323	1,277	19,770			66,370		C89	66,370	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	325	1,045,354	1,277	19,770	0	0	1,066,726	0		1,066,726	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	32,747						32,747		D89	32,747	65				
66	Fire/EMT service							0		D89	0	66				
67	City payment to Airport		50,000					50,000		D89	50,000	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	32,747	50,000	0	0	0	0	82,747	0		82,747	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	33,072	1,110,446	1,277	19,770	0	0	1,164,565	0		1,164,565	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,832,828	A91	1,832,828	73				
74	Sewer							0	1,830,396	A80	1,830,396	74				
75	Electric							0	11,538,153	A92	11,538,153	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	268,527						268,527		A81	268,527	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	4,737						4,737		A89	4,737	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	58,650					4,556	63,206	0	A03	63,206	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	141,634						141,634		A61	141,634	100				
101	Animal control charges	2,278						2,278		A89	2,278	101				
102	Other charges - Specify							0			0	102				
103	Zoning	908						908			908	103				
104	TOTAL CHARGES FOR SERVICE	476,734	0	0	0	0	4,556	481,290	15,201,377		15,682,667	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,776	2,625					4,401		U99	4,401	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	28,494						28,494		U11	28,494	110				
111	Fines	10,701						10,701		U30	10,701	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Other nonoperating revenues	161,878						161,878	14,261		176,139	114				
115	notes receivable collections							0	2,058		2,058	115				
116	Reimbursement	149,553			121,968			271,521			271,521	116				
117	Miscellaneous	125,569	41,046	449		-37,005		130,059			130,059	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	477,971	43,671	449	121,968	-37,005	0	607,054	16,319		623,373	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,195,808	2,323,886	223,641	637,969	365,041	4,556	6,750,901	15,382,749		22,133,650	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				23,846	4,670,367		4,694,213		NR	4,694,213	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	713,730	0			1,136,373		1,850,103			1,850,103	127
128	Internal TIF loans and transfers in	0	15,014	497		12,442		27,953			27,953	128
129						0		0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	713,730	15,014	497	23,846	5,819,182	0	6,572,269	0		6,572,269	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,909,538	2,338,900	224,138	661,815	6,184,223	4,556	13,323,170	15,382,749		28,705,919	132
133												133
134	Beginning fund balance July 1, 2015	3,932,936	3,255,266	240,344	137,240	678,361	421,306	8,665,453	14,938,133		23,603,586	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,842,474	5,594,166	464,482	799,055	6,862,584	425,862	21,988,623	30,320,882		52,309,505	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WEBSTER CITY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	808,230	519,418					1,327,648		E62	1,327,648	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	338,384	167,820					506,204		E24	506,204	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	49,550	25,743					75,293		E66	75,293	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	3,750						3,750		E32	3,750	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	220,242						220,242		E89	220,242	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,420,156	712,981		0	0	0	2,133,137			2,133,137	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,929	593,465					597,394		E44	597,394	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	121,090						121,090		E44	121,090	48
49	Traffic control safety — Current operation	29,936	12,736					42,672		E44	42,672	49
50	Purchase of land and equipment	28,180						28,180		G44	28,180	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		43,843					43,843		E44	43,843	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	32,861	16,121					48,982		E81	48,982	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	50,000	168,821					218,821		E01	218,821	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	250,945						250,945		E81	250,945	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	48,801	50,322					99,123		E89	99,123	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	565,742	885,308		0	0	0	1,451,050			1,451,050	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	9,950						9,950		E79	9,950	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	28,000						28,000		E32	28,000	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	12,280						12,280		E79	12,280	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	50,230	0				0	50,230			50,230	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	21,470	1,504					22,974		E61	22,974	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	210,760	36,777					247,537		E61	247,537	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	179,358	21,859					201,217		E61	201,217	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	168,415	44,354					212,769		E03	212,769	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	256,585	52,654					309,239		E61	309,239	135
136	Other culture and recreation	29,274	8,604					37,878		E61	37,878	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	865,862	165,752			0	0	1,031,614			1,031,614	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,770	2,500					4,270		E89	4,270	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	49,477	41,150					90,627		E89	90,627	143
144	Purchase of land and equipment	37,358						37,358		G89	37,358	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	73,931	28,215					102,146		E29	102,146	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates		0	189,740				189,740		E89	189,740	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	162,536	71,865	189,740	0	0	0	424,141			424,141	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	117,771	13,703					131,474		E29	131,474	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,468	9,532					39,000		E23	39,000	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,889						1,889		E89	1,889	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,123						11,123		E25	11,123	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	77,293	0					77,293		E31	77,293	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	0	5,327					5,327		E89	5,327	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	237,544	28,562	0	0	0	0	266,106			266,106	176
177	Section G — DEBT SERVICE				617,406			617,406			617,406	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	617,406	0	0	617,406			617,406	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Construction					2,969,000		2,969,000			2,969,000	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	2,969,000	0			2,969,000	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,969,000	0	2,969,000			2,969,000	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,302,070	1,864,468	189,740	617,406	2,969,000	0	8,942,684			8,942,684	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							1,372,455	E91		1,372,455	198
199	Purchase of land and equipment							58,694	G91		58,694	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							1,154,415	E80		1,154,415	201
202	Purchase of land and equipment							330,202	G80		330,202	202
203	Construction								F80		0	203
204	Electric — Current operation							9,939,824	E92		9,939,824	204
205	Purchase of land and equipment							197,544	G92		197,544	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEBSTER CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,536,696		1,536,696	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								14,589,830		14,589,830	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,302,070	1,864,468	189,740	617,406	2,969,000	0	8,942,684	14,589,830		23,532,514	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	156,188	55,067			369,323		580,578	1,269,525		1,850,103	255
256	Internal TIF loans/repayments and transfers out		0	27,953				27,953	0		27,953	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	156,188	55,067	27,953	0	369,323	0	608,531	1,269,525		1,878,056	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,458,258	1,919,535	217,693	617,406	3,338,323	0	9,551,215	15,859,355		25,410,570	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						425,862	425,862			425,862	263
264	Restricted		3,674,631	246,789	181,649	275,088		4,378,157			4,378,157	264
265	Committed							0			0	265
266	Assigned					4,395,863		4,395,863			4,395,863	266
267	Unassigned	4,384,216				-1,146,690		3,237,526			3,237,526	267
268	Total Governmental	4,384,216	3,674,631	246,789	181,649	3,524,261	425,862	12,437,408			12,437,408	268
269	Proprietary								14,461,527		14,461,527	269
270	Total ending fund balance June 30, 2016	4,384,216	3,674,631	246,789	181,649	3,524,261	425,862	12,437,408	14,461,527		26,898,935	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,842,474	5,594,166	464,482	799,055	6,862,584	425,862	21,988,623	30,320,882		52,309,505	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WEBSTER CITY</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		3,689,671

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,785,000	29U \$	39U \$ 140,000	49U \$	49U \$	49U \$ 2,645,000	49U \$	I91 \$ 67,108
2. Sewer utility	19U 1,271,000	29U	39U 235,000	49U	49U	49U 1,036,000	49U	I89 22,243
3. Electric utility	19U 14,225,019	29U	39U 426,667	49U	49U	49U 13,798,353		I92 716,495
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. GO Other-Specify	19U 1,295,000	29U 4,590,000	39U 460,000	49U 5,425,000	49U	49U	49U	I89 33,295
10. Parksw & Rec	19U 1,958,757	29U	39U 44,427	49U 0	49U	49U	49U 1,914,331	I89 77,542
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	<b>21,534,776</b>	<b>4,590,000</b>	<b>1,306,094</b>	<b>5,425,000</b>	<b>0</b>	<b>17,479,353</b>	<b>1,914,331</b>	<b>916,683</b>

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	<b>321,979,404</b>	x .05 = \$	<b>16,098,970</b>

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
	181,649		27,320,541	27,502,190	
REMARKS					V98